

SUPPLEMENTARY INSTRUCTIONS FOR COLORADO COUNTIES 2012 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

In addition to your general government, please include the following fiscal activities:

Airport authorities (single county)
 Building authorities (county)
 Cemetery districts encompassing an entire county
 County libraries
 County park and recreation districts in unincorporated areas
 County road districts
 County water and sanitation systems
 Disposal districts
 Emergency telephone service authorities (county)
 Housing authorities with ex officio boards
 Joint libraries
 Law enforcement authorities
 Local improvement districts (established by the county)
 Local marketing districts
 Pest control districts
 Public improvement districts (established by the county)
 Recreational facilities districts
 Special taxing districts in home-rule counties
 Underground conversion of utilities districts

PART 2 - REVENUES

3. A. Property taxes (Code T01)

Include general property taxes, personal property taxes, the county share of the mobile home tax, penalties and interest on delinquent taxes, proceeds and costs of tax sales, and fees retained for collecting taxes for other governments. Also include the county share of the specific ownership tax on class B, C, D, E, and F vehicles, as well as the county clerk's collection fee. Exclude here and report in PART 2, question 4, item A, at C46, the specific ownership tax imposed by the state on class A vehicles.

3. B. Local sales taxes

1. General sales tax (code T09)

Include the total amount collected from the county imposed sales and use taxes, including not only penalties and interest, but also the city and town share, as well.

3. C. Licensing and permit taxes

1. Alcoholic beverages licenses (code T20)

Include liquor licenses.

2. Amusements licenses and permits (code T21)

Include amusement and dance hall licenses.

3. Motor vehicle licenses (Code T24)

Include the county share of annual motor vehicle registration fees and the fees retained by the county clerk for issuing drivers licenses and dealer tags.

5. Occupation and business licenses (code T28)

Include professional and occupational fees, inspection and examination fees required in connection with the issuance or renewal of a business license or permit.

6. Other licenses and permits (Code T29)

Include:

Aircraft registration tax
 Animal licenses
 Burial permits
 Dump permits
 Health and health inspection fees
 Marriage licenses and fees

4. Intergovernmental revenues

A. Streets and highways - From the State- (Code C46)

Include: Highway users tax
 Specific ownership Class A tax

M. General support – From the State - (Code C30)

Include: State cigarette tax
 Oil shale tax

N. All other - From the State (Code C89)

Include:

Conservation trust grants
 Employment fund distributions
 Flood control grants
 Forest Reserve Act Grants from USFS received through the state.
 Mineral Leasing Grants and Taylor Grazing Act Grants from BLM received through the state
 Outdoor recreation grants
 Police and fire person pension grants

5. Revenue other than tax and intergovernmental

B.13. Other sales and service - Code A89

For other sales and service revenue for functions not itemized, include public safety fees for special police services, special fire protection services, and rescue unit fees.

PART 3 - EXPENDITURES

8. Intergovernmental expenditure

Report distributions to cities and towns of the county imposed general sales tax in item BB. Include in item A, the fifty percent share of county road and bridge fund taxes distributed to cities.

9. Direct expenditures by purpose and type

Include only direct expenditures. Payments made to other governments should be reported only in PART 6 - Intergovernmental Expenditures.

C. Financial administration – Code E23

Include information technology expenses.

F. Parks and recreation – Code E61

Include open space activities.